THE HONOURABLE MRS. JUSTICE T. MEENA KUMARI
AND
THE HONOURABLE MS. JUSTICE G. ROHINI

WRIT PETITION No. 26320 of 2007

ORAL ORDER:
(Per T. Meena Kumari, J)

The Writ Petition is filed seeking stay of collection of the disputed tax of Rs. 5,80,416/- for the assessment year 2005-2006 under the APVAT Act, 2005 pursuant to the order dated 23.11.2007 passed by the 1st respondent, pending disposal of the appeal before the Sales Tax Appellate Tribunal.

It is submitted by the learned counsel for the petitioner that the total liability of demand would be Rs. 5,80,416/-. The learned counsel for the petitioner further submits that the petitioner has preferred an appeal before the Sales Tax Appellate Tribunal. The present Writ Petition has been filed seeking stay of collection of disputed tax of Rs. 5,80,416/-. It is further submitted by the learned counsel for the petitioner that since the total amount has been paid, if no stay is granted, the petitioner would be put to irreparable loss.

Heard the learned Special Standing Counsel for Commercial Taxes.

In view of the facts and circumstances of the case, it would suffice if stay is granted subject to payment of 50% of the total amount of disputed tax of Rs. 5,80,416/-.

Accordingly, the Writ Petition is disposed of. However, pending disposal of the appeal before the Sales Tax Appellate Tribunal, stay is granted subject to payment of 50% of the disputed tax of Rs. 5,80,416/- and the same shall be deposited before the

3rd respondent within a period of six weeks from today. It is made clear that if any amount is already paid by the petitioner towards the disputed tax, the same shall be given credit to the 50% of the tax now to be deposited.

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T. MEENA KUMARI, J

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G. ROHINI, J

12.12.2007

N.B.
C.C. by 20.12.2007
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